



STATE BOARD OF EQUALIZATION

20 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

December 7, 1982

TO COUNTY ASSESSORS

GEORGE R. REILLY
First District, San Francisco
ERNEST J. DRONENBURG, JR.
Second District, San Diego
WILLIAM M. BENNETT
Third District, San Rafael
RICHARD NEVINS
Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento
DOUGLAS D. BELL
Executive Secretary

No. 82/138

AH 267S Notice, Religious Exemption Change
In Eligibility On Termination Notice

Enclosed is a varityped copy of the above form which was prescribed by the Board at its November 17, 1982 hearing. The only changes from the draft form and instructions sent with Assessors' Letter 82/116 are:

1. The phrase "...you may dispose of this card, or..." has been deleted from the second paragraph of the instructions (Dear Claimant letter), and
2. The word "DRAFT" removed from the form number.

Several counties have indicated that, due to printing, postage, and manpower expenses, they are concerned about the use of a card with separate instructions. Although Section 257.1 specifically states there shall be a "card", we will approve the forms of those counties who wish to move the "card" to the address area of the instructions, add a dotted or perforated line, and tell the claimant to tear off the "card" and return it.

Some counties, in their input to the Board, suggested that questions be added to the card that would elicit information regarding partial exemptions (i.e., activity changes, part of the property that received the exemption last year is now vacant, or conversely, portions vacant and denied the exemption last year are being used this year for exempt activities). While we can appreciate the counties' desire to obtain information they feel is pertinent, Section 257.1 specifically states the wording to be contained in the card and restricts the Board's authority to prescribing the content of the instructions.

Our approval of this form prior to use is not necessary if you use a prototype copy of the form. If you use a rearranged version of the form, two draft copies must be submitted for approval.

If you have any questions, please contact Bill Minor or Bill Grommet at (916) 445-4982.

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

VW:cm
Enclosure
AL-06-1419A